

Hearing Date and Time: November 10, 2021 at 10:00 a.m. (Eastern Time)

Response Deadline: November 2, 2021 at 4:00 p.m. (Eastern Time)

THE DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO REDUCE, RECLASSIFY, OR DISALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THE OMNIBUS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL DOMINIC A. LITZ, ESQ. AT (212) 310-8000.**

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' THIRTY-NINTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM (DISALLOW, REDUCE OR RECLASSIFY)**

PLEASE TAKE NOTICE that, on October 19, 2021, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870);

cases (collectively, the “**Debtors**”) filed the *Debtors’ Thirty-Ninth Omnibus Objection to Proofs of Claim (Disallow, Reduce or Reclassify)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Bankruptcy Court reduce, reclassify, and/or disallow one or more proofs of claim (the “**Proofs of Claim**”) and/or ballots filed in the Administrative Expense Program² (the “**Ballots**”, and together with the Proofs of Claim, the “**Claims**”) listed on **Exhibit A, Exhibit B, Exhibit C & Exhibit D** annexed hereto, on the ground(s) as set forth on each Exhibit.

PLEASE TAKE FURTHER NOTICE that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed hereto as **Exhibit E**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the granting of the relief requested without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the relief requested with respect to its applicable Proof(s) of Claim or Ballot(s), then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the relief requested, then Claimant MUST file with the Bankruptcy Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **November 2, 2021, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable

Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

² As defined in the *Order (I) Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors and (II) Granting Related Relief* (ECF No. 5370) (the “**Confirmation Order**”). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Confirmation Order or the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and its Affiliated Debtors* (ECF No. 5139)) (the “**Plan**”), as applicable.

portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Proof of Claim or Ballot; (iii) a concise statement setting forth the reasons why the Proof of Claim or Ballot should not be reclassified or reduced for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Proof of Claim or Ballot, to the extent not included with the Proof of Claim or Ballot previously filed with the Bankruptcy Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant’s Response, if different from that presented in the applicable Proof of Claim or Ballot; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant’s designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Proof of Claim or Ballot on Claimant’s behalf.

PLEASE TAKE FURTHER NOTICE that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received in accordance with the Amended Case Management Order and the procedures set forth herein. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **November 10, 2021 at 10:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Proof(s) of Claim or Ballot(s) that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof(s) of Claim or Ballot(s), then the Hearing on the Objection with respect to such Proof(s) of Claim or Ballot(s) will be held at a later date. If the Debtors do not continue the Hearing with respect to such Proof(s) of Claim or Ballot(s), then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed as **Exhibit E** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that the Debtors retain the right to object on other grounds to the Proof(s) of Claim or Ballot(s) (or to any other Proof(s) of Claim or Ballot(s) Claimant may have filed) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Bankruptcy Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Bankruptcy Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Proof(s) of Claim.**

Dated: October 19, 2021
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

Jacqueline Marcus

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Attorneys for Debtors

and Debtors in Possession

Exhibit A

Claims (Disallowed Claims)

Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
1.	AJAX TOOL WORKS, INC.	182353801017195	N/A	\$9,609.60	The Debtors' books and records do not support any entitlement to administrative priority.
2.	AMERICAN MECHANICAL SERVICES	182353801039918	N/A	\$9,818.00	The Debtors' books and records do not support any entitlement to administrative priority.
3.	AMERICAN PAPER CORP	182353801017296	N/A	\$32,660.78	The Debtors' books and records do not support any entitlement to administrative priority.
4.	ANGELINA COUNTY	182353801018109	N/A	-	Duplicate of Opt-Out Ballot 182353801013766.
5.	ANGELINA COUNTY	182353801013765	N/A	-	Duplicate of Opt-Out Ballot 182353801013766.
6.	ARISE VIRTUAL SOLUTIONS INC	N/A	20469	\$33,893.76	Duplicate of claim number 20470.
7.	B & G SALES INC	182353801016841	N/A	\$35,232.44	The Debtors' books and records do not support any entitlement to administrative priority.
8.	BALDWIN COUNTY COLLECTOR	182353801036387	N/A	\$2,334.07	The Debtors' books and records reflect that this claim has been satisfied in the ordinary course of business.
9.	CENTRA MARKETING & COMMUNICATIONS LLC	182353801042444	N/A	\$3,250.00	Duplicate of Opt-In Ballot 182353801042442.
10.	CITY OF CHEROKEE, IA	182353801021723	N/A	\$251.38	The Debtors' books and records do not support any entitlement to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
11.	CITY OF CLINTON, OK	182353801021727	N/A	\$147,900.00	The Debtors' books and records do not support any entitlement to administrative priority.
12.	CITY OF COOKEVILLE, TN	182353801021737	20224	\$195.00	The Debtors' books and records do not support any entitlement to administrative priority or priority.
13.	CITY OF ELYRIA - STORMWATER	182353801021772	N/A	\$3,767.68	The Debtors' books and records do not support any entitlement to administrative priority.
14.	CITY OF PHILADELPHIA/SCHOOL DISTRICT OF PHILADELPHIA	182353801043419	N/A	\$101,796.47	The Debtors' books and records do not support any entitlement to administrative priority.
15.	CITY OF POMPANO BEACH, FL	182353801021992	N/A	\$2,690.00	The Debtors' books and records do not support any entitlement to administrative priority.
16.	CITY OF WINTER PARK, FL	182353801022143	N/A	\$283.23	The Debtors' books and records do not support any entitlement to administrative priority.
17.	COCA-COLA CONSOLIDATED	182353801042537	N/A	\$45,034.66	Duplicate ballot of Opt-In Ballot 182353801014199.
18.	CONSUMERS ENERGY	182353801043464	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
19.	CURTIS 1000 INC.	182353801040108	N/A	\$6,230.00	The Debtors' books and records do not support any entitlement to administrative priority.
20.	DEPARTMENT OF THE TREASURY - BANKRUPTCY SECTION*	N/A	5963	\$740,051.89	The Debtors' books and records reflect that this claim has been satisfied in the ordinary course of business; and a portion of the claim pertains to a non-Debtor liability.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 2

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
21.	DEPARTMENT OF TREASURY - BANKRUPTCY SECTION*	N/A	5934	\$230,289.26	The claim asserts liability against a non-Debtor.
22.	DESIGN INTERNATIONAL GROUP INC	182353801016577	N/A	\$85,709.11	The Debtors' books and records do not support any entitlement to administrative priority.
23.	DUQUESNE LIGHT COMPANY	182353801043424	N/A	\$48,431.43	The Debtors' books and records do not support any entitlement to administrative priority.
24.	FLORIDA CONSTRUCTION EXPERTS INC	182353801042301	N/A	\$4,980.00	The Debtors' books and records do not support any entitlement to administrative priority.
25.	FORMAL DRESS SHOPS INC	182353801015511	N/A	\$7,422.21	Duplicate of Ballot 82353801015512.
26.	GALVESTON COUNTY WCID #1	182353801022363	N/A	\$266.86	The Debtors' books and records do not support any entitlement to administrative priority.
27.	GIVE 5 TO CANCER, INC.	182353801042423	N/A	\$1,000.00	The Debtors' books and records do not support any entitlement to administrative priority.
28.	GOODMARK USA INC	182353801014485	N/A	\$28,186.80	The Debtors' books and records do not support any entitlement to administrative priority.
29.	HOLYOKE GAS & ELECTRIC DEPARTMENT	182353801022434	N/A	\$38,550.68	The Debtors' books and records do not support any entitlement to administrative priority.
30.	HORIZON	182353801022437	N/A	\$1,475.96	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 3

Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
31.	IMPERIAL IRRIGATION DISTRICT, CA	182353801022448	N/A	\$12,916.84	The Debtors' books and records do not support any entitlement to administrative priority.
32.	INGRAM ELECTRO MEK INC	182353801041900	N/A	\$85,979.79	Duplicate of Opt-In Ballot 182353801041901.
33.	INTELLISOURCE, INC.	182353801041931	N/A	\$108,801.00	The Debtors' books and records do not support any entitlement to administrative priority.
34.	JAMES SMYTH OD	182353801014883	N/A	\$4,286.00	The Debtors' books and records do not support any entitlement to administrative priority.
35.	JEFFERSON COUNTY	182353801018276	N/A	-	Duplicate of Ballot 182353801018766.
36.	JEFFERSON COUNTY	182353801018277	N/A	-	Duplicate of Ballot 182353801018766.
37.	JEFFERSON COUNTY	182353801025041	N/A	-	Duplicate of Ballot 182353801018766.
38.	JEFFERSON COUNTY	182353801018765	N/A	-	Duplicate of Ballot 182353801018766.
39.	JERRY LEIGH OF CALIFORNIA INC	182353801014893	N/A	\$42,871.35	The Debtors' books and records do not support any entitlement to administrative priority.
40.	LANCASTER DEVELOPMENT COMPANY, LLC*	N/A	17581	\$105,583.27	The claim asserts liability which Transform assumed [ECF 2507].

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 4

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
41.	LBG DISTRIBUTION, INC.	182353801042339	N/A	\$18,202.80	The Debtors' books and records do not support any entitlement to administrative priority.
42.	MERCY MEDICAL CENTER - NEW HAMPTON	182353801017670	N/A	\$10,241.68	The Debtors' books and records do not support any entitlement to administrative priority. No contractual privity between debtors and claimant
43.	MERCY MEDICAL CENTER - NEW HAMPTON*	N/A	15011	\$9,046.10	The Debtors' books and records do not support any entitlement to administrative priority. No contractual privity between debtors and claimant
44.	MUNICIPAL SANITARY AUTH-NEW KENSINGTON	182353801022654	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
45.	NATIONAL PRESTO INDUSTRIES INC*	182353801019435	16736	\$6,408.93	The Debtors' books and records do not support any entitlement to administrative priority.
46.	NCR CORPORATION	182353801040530	N/A	Unliquidated	Duplicate of surviving Ballot 182353801040531.
47.	NIPSCO - NORTHERN INDIANA PUBLIC SERV CO	182353801022683	N/A	Unliquidated	The Debtors' books and records do not support any entitlement to administrative priority.
48.	NM TAXATION & REVENUE DEPARTMENT	N/A	26507	-	No claim asserted.
49.	NM TAXATION & REVENUE DEPARTMENT	N/A	8601	\$252.58	Claim was amended and superseded by Claim 26510.
50.	NM TAXATION & REVENUE DEPARTMENT	N/A	26510	-	No claim asserted.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 5

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
51.	NM TAXATION & REVENUE DEPARTMENT	N/A	8610	\$3,029.65	Claim was amended and superseded by Claim 26508.
52.	NM TAXATION & REVENUE DEPARTMENT	N/A	26508	-	No claim asserted.
53.	NM TAXATION & REVENUE DEPARTMENT	N/A	8611	\$262.49	Claim was amended and superseded by Claim 26509.
54.	NM TAXATION & REVENUE DEPARTMENT*	N/A	26509	-	No claim asserted.
55.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8831	\$592.26	Claim has been satisfied in the ordinary course of business.
56.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8832	\$159,719.50	Claim has been satisfied in the ordinary course of business.
57.	NM TAXATION & REVENUE DEPARTMENT	N/A	8833	\$1,198.59	Claim was amended and superseded by Claim 19819.
58.	NM TAXATION & REVENUE DEPARTMENT*	N/A	19819	\$927.80	Claim has been satisfied in the ordinary course of business.
59.	NM TAXATION & REVENUE DEPARTMENT CREDITOR NUMBER: 2264299	N/A	8595	\$33,831.07	Claim was amended and superseded by Claim 26507.
60.	NOGA, GWAIN JOHN	182353801041967	N/A	\$35,000.00	The Debtors' books and records do not support any entitlement to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
61.	NOGA, GWAIN JOHN*	N/A	18546	\$35,000.00	The Debtors' books and records do not support any entitlement to administrative priority.
62.	NOGA, GWAIN JOHN*	N/A	18546	\$35,000.00	The Debtors' books and records do not support any entitlement to priority.
63.	OHIO DEPARTMENT OF TAXATION*	N/A	6480	\$39,600.07	The Debtors' books and records do not support any entitlement to priority.
64.	OTTER TAIL POWER COMPANY	182353801022729	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
65.	PACIFIC IMPORTS IND	182353801019699	N/A	\$3,782.92	The Debtors' books and records do not support any entitlement to administrative priority.
66.	PACIFIC IMPORTS IND	182353801019701	N/A	\$3,785.92	The Debtors' books and records do not support any entitlement to administrative priority.
67.	PALM BEACH COUNTY WATER UTILITIES DEPT	182353801022736	N/A	\$1,332.17	The Debtors' books and records do not support any entitlement to administrative priority.
68.	PARADISE VALLEY MALL SPE LLC*	182353801018497	17356	\$57,215.58	The ballot asserts a liability that Transform assumed [ECF 2507].
69.	PARK GREENHOUSE INC	182353801041339	N/A	\$44,889.55	The Debtors' books and records do not support any entitlement to administrative priority.
70.	PENNSYLVANIA DEPARTMENT OF REVENUE*	N/A	20011	\$207.38	No supporting documentation was provided for all or a portion of the claim.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 7

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
71.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4261	\$3,841.68	The Debtors' books and records do not support any entitlement to priority. Private Brands, Ltd. had no activity in Pennsylvania for FYE 1/2012.
72.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4271	\$1,946.34	The Debtors' books and records do not support any entitlement to priority.
73.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	20433	-	No claim asserted.
74.	PORTER INTERNET SALES LLC	182353801019848	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
75.	PRAIRIE ELECTRIC COMPANY INC	182353801041388	N/A	\$3,540.02	The Debtors' books and records do not support any entitlement to administrative priority.
76.	PRATT INDUSTRIES, INC.	182353801041391	N/A	\$40,826.40	Duplicate of Opt-In Ballot 182353801041390.
77.	PROJECT 28 CLOTHING LLC	182353801019930	N/A	\$7,607.40	The Debtors' books and records do not support any entitlement to administrative priority.
78.	PUTNAM COUNTY TAX COLLECTOR	182353801025782	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
79.	RENAISSANCE PARTNERS I, LLC*	N/A	15028	\$6,276.37	The claim was assumed and assigned to Transform Holdco [ECF 2507].
80.	RENAISSANCE PARTNERS I, LLC	182353801017672	N/A	\$24,532.33	The claim asserts a liability assumed by Transform [ECF 2507].

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 8

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
81.	RESILION, LLC	182353801040645	N/A	\$250,013.89	The claimant provides no supporting documentation for entitlement to administrative priority.
82.	RETAIL CONTRACTING SERVICE INC.	182353801040650	N/A	\$67,272.74	The Debtors' books and records do not support any entitlement to administrative priority.
83.	RGGD INC DBA CRYSTAL ART GALLERY	182353801040659	17160	\$13,237.91	Debtors have outstanding credits greater than the asserted claim amount, and are entitled to set off against claim asserted
84.	RGGD INC NON SBT	182353801018624	N/A	\$105,485.90	The Debtors' books and records do not support any entitlement to administrative priority.
85.	RGGD INC SBT	182353801040660	N/A	\$95,669.89	The Debtors' books and records do not support any entitlement to administrative priority.
86.	ROUND ROCK TAX ASSESSOR - COLLECTOR	182353801025851	N/A	\$26,384.19	The Debtors' books and records do not support any entitlement to administrative priority.
87.	SAGINAW CHARTER TOWNSHIP, MI	182353801022829	N/A	\$5,858.40	The Debtors' books and records do not support any entitlement to administrative priority.
88.	SELCO - 9258	182353801022845	N/A	\$2,885.70	The Debtors' books and records do not support any entitlement to administrative priority.
89.	SHELBY HALL ROAD, LLC*	182353801018490	17201	\$94,213.07	The lease was rejected prior to the asserted claim [ECF 810].
90.	SID HARVEY INDUSTRIES, INC.	182353801041144	N/A	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 9

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
91.	SID HARVEY INDUSTRIES, INC.*	N/A	6466	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.
92.	SIGNATURE SPRINGS LLC	182353801020402	N/A	\$2,731.20	The Debtors' books and records do not support any entitlement to administrative priority.
93.	STOLAAS COMPANY DBSA TIC-TOK	182353801040755	N/A	\$154,248.42	The Debtors' books and records do not support any entitlement to administrative priority.
94.	SUBURBAN PROPANE/NJ-2720*	182353801022908	7318	\$1,846.37	The Debtors' books and records do not support any entitlement to administrative priority.
95.	SVAP II HERNDON CENTRE, LLC	182353801026102	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
96.	TAYLOR COMMUNICATIONS, INC.	182353801040772	N/A	\$5,821.00	The Debtors' books and records do not support any entitlement to administrative priority.
97.	TAYLOR COMMUNICATIONS, INC.*	N/A	5750	\$5,821.45	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
98.	THE CONNECTICUT POST LIMITED PARTNERSHIP*	182353801018255	19733	\$76,498.83	The claim asserts liability which Transform assumed [ECF 2507].
99.	THE OHIO DEPARTMENT OF TAXATION*	N/A	6467	\$2,533.91	The Debtors' books and records do not support any entitlement to priority.
100.	THE STATE OF NEW JERSEY DIVISION OF EMPLOYER ACCOUNTS	N/A	13104	\$3,500.00	Claim amended and superseded by Claim 20270 and Non-Opt-Out Ballot 182353801013753.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 10

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
101.	TIPPECANOE COUNTY TREASURER	182353801026145	N/A	\$10,008.28	The Debtors' books and records do not support any entitlement to administrative priority.
102.	TOWN OF EVA	182353801026196	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
103.	TOWN OF PIKE ROAD	182353801026256	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
104.	TOWN OF SYLVANIA	182353801026292	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
105.	TOWN OF TRINITY	182353801026296	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
106.	TOWN OF TRINITY	182353801026295	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
107.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	The Debtors' books and records do not support any entitlement to administrative priority.
108.	VALPARAISO CITY UTILITIES	182353801023057	N/A	\$1,682.44	The Debtors' books and records do not support any entitlement to administrative priority.
109.	VARIETY ACCESSORIES LLC	182353801021011	N/A	\$7,879.20	The Debtors' books and records do not support any entitlement to administrative priority.
110.	VARIETY ACCESSORIES LLC*	N/A	14841	\$7,879.20	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 11

Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims

In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
111.	VENTURA WATER	182353801023064	N/A	\$677.92	The Debtors' books and records do not support any entitlement to administrative priority.
112.	VILLAGE OF HOFFMAN ESTATES, IL	182353801023092	N/A	Unliquidated	The Debtors' books and records do not support any entitlement to administrative priority.
113.	VOUGE TEX (PVT) LTD.	N/A	326	\$173,158.40	Duplicative of claim number 15553.
114.	VOUGE TEX (PVT) LTD.	182353801043190	N/A	\$368,413.86	The Debtors' books and records do not support any entitlement to administrative priority.
115.	W.J. O' NEIL CHICAGO LLC	182353801043442	N/A	\$106,273.52	The Debtors' books and records do not support any entitlement to administrative priority.
116.	W.J. O' NEIL CHICAGO LLC	N/A	6979	\$17,996.07	The Debtors' books and records do not support any entitlement to administrative priority.
117.	WEISER SECURITY SERVICES INC	182353801041015	N/A	\$464,204.60	The Debtors' books and records do not support any entitlement to administrative priority.
118.	WEWJA-WASHINGTON-E WASHINGTON JOINT AUTH	182353801023151	N/A	\$72.61	The Debtors' books and records do not support any entitlement to administrative priority.

Exhibit B

Claims (Reclassified Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit B - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Reclassification
1.	CROWN EQUIPMENT CORPORATION	N/A	14261	\$23,983.67	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
2.	CURTIS 1000 INC.	N/A	5574	\$6,230.14	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
3.	INTELLISOURCE, INC.	N/A	7784	\$108,801.00	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
4.	MORROW, SANDRA	N/A	9441	\$1,000,000.00	The Debtors' books and records do not support any entitlement to priority.
5.	MORROW, SANDRA	N/A	9543	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
6.	MORROW, SANDRA	N/A	9617	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
7.	MORROW, SANDRA	N/A	9618	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
8.	MORROW, SANDRA	N/A	9678	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit B - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Reclassification
9.	PROJECT 28 CLOTHING LLC	N/A	11285	\$7,607.60	The Debtors' books and records do not support any entitlement to administrative priority.
10.	R. J. ACQUISITION CORP. DBA AD ART CO	182353801040639	8376	\$48,335.00	The Debtors' books and records do not support any entitlement to administrative priority.
11.	REGENCY CENTERS, L.P. (AUSTIN, TX)	182353801018448	13485	\$42,579.87	The Debtors' books and records do not support any entitlement to administrative priority.
12.	RESILION, LLC	N/A	1598	\$39,606.70	The Debtors' books and records do not support any entitlement to administrative priority.
13.	SID HARVEY INDUSTRIES, INC.	N/A	6466	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.
14.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	N/A	11314	\$245,053.12	The Debtors' books and records do not support any entitlement to administrative priority.
15.	VOGUE TEX (PVT) LTD.	N/A	15553	\$173,158.40	The Debtors' books and records do not support any entitlement to administrative priority.

Exhibit C

Claims (Reduced Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit C - Reduced Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reduced						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim	Reason for Proposed Reduction
1.	6 SIGMA CONSTRUCTION	182353801042651	16632	\$353,390.18	\$38,659.75	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
2.	BRIGHTVIEW LANDSCAPES LLC	182353801043311	N/A	\$78,787.37	\$3,850.00	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
3.	CAP BARBELL INC	182353801016559	N/A	\$116,039.11	\$39,696.40	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
4.	CARMA LABORATORIES INC	182353801014147	N/A	\$5,431.68	\$444.91	The Debtors' books and records only show the reduced amount is entitled to administrative priority, including after setoff of outstanding credits.
5.	CONSUMER ELECTRONICS DISTRIBUTORS, INC.	182353801040090	991	\$59,131.57	\$15,591.87	The Debtors' books and records only show the reduced amount is entitled to administrative priority, including after setoff of outstanding credits.
6.	CROWN EQUIPMENT CORPORATION	182353801042763	20472	\$276,782.78	\$22,956.83	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
7.	DIGITAL COMPLEX INC	182353801016786	N/A	\$58,098.00	\$2,565.00	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit C - Reduced Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reduced						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim	Reason for Proposed Reduction
8.	HAWTHORN, L.P.	182353801018513	17651	\$21,005.97	\$9,692.13	The Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
9.	JEFFERSON COUNTY	182353801018766	20289	\$185,756.22	\$43,428.27	The Debtors' records show that the claim was subject to lease assumption by Transform, and that only the reduced amount is entitled to administrative priority.
10.	LANCASTER DEVELOPMENT COMPANY, LLC	182353801018254	19729	\$80,716.19	\$48,511.25	The Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
11.	LANCASTER PROPERTIES 52, LLC	182353801017821	17448	\$9,494.15	\$4,342.29	The claim was assumed and assigned to Transform, and that only the reduced amount is entitled to administrative priority.
12.	MACERICH LA CUMBRE LLC	182353801017816	19728	\$29,926.00	\$7,481.50	The claim was assumed and assigned to Transform Holdco; the Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
13.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	\$3,173.94	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.

Exhibit D

Claims (Amended and Superseded Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit D - Amended & Superseded Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims Amended & Superseded			
Ref #	Name of Claimant	Affected Proof of Claim No. to be Disallowed	Surviving Claim
1.	ALLEGHENY COUNTY SOUTHWEST TAX COLLECTION DISTRICT	6796	26519
2.	NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT	3565	26516
3.	PENNSYLVANIA DEPARTMENT OF REVENUE	12240	20010
4.	PENNSYLVANIA DEPARTMENT OF REVENUE	19830	
5.	PENNSYLVANIA DEPARTMENT OF REVENUE	5338	19831
6.	PENNSYLVANIA DEPARTMENT OF REVENUE	8801	
7.	PENNSYLVANIA DEPARTMENT OF REVENUE	19464	
8.	PENNSYLVANIA DEPARTMENT OF REVENUE	4177	20011
9.	THE OHIO DEPARTMENT OF TAXATION	8826	20635
10.	THE OHIO DEPARTMENT OF TAXATION	10604	20343
11.	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	18341	26368

Exhibit E

Claims Hearing Procedures

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)
	:	
Debtors.¹	:	(Jointly Administered)
-----	X	

COURT-ORDERED CLAIMS HEARING PROCEDURES

The claims hearing procedures (the “**Claims Hearing Procedures**”) described herein have been ordered by the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) to apply to the Chapter 11 cases of the Sears Holdings Corporation and its affiliated debtors (collectively, the “**Debtors**”).

I. Claims Hearing Procedures

1. Pursuant to the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”), the Bankruptcy Court established periodic omnibus hearings (the “**Omnibus Hearings**”) in these Chapter 11 cases. The Debtors shall schedule the return date for claims objections, omnibus or otherwise, for hearing at Omnibus Hearings or other hearings the Debtors may schedule with the Bankruptcy Court.
2. The Bankruptcy Court may enter an order at the scheduled hearing sustaining an objection to proofs of claim (each, a “**Proof of Claim**”) with respect to which no response (a “**Response**”) ² is properly filed and served.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

² Any information submitted in connection with a Proof of Claim shall be part of the record with respect to the relevant Claim, and any such information already submitted need not be resubmitted in connection with the Claims Hearing Procedures.

3. The hearing to consider an objection to Proofs of Claim as to which a Response is properly filed and served (each, a “**Contested Claim**”) shall be set for a contested hearing (each, a “**Claims Hearing**”) to be scheduled by the Debtors, in their sole discretion, as set forth herein. The Debtors may request that the Bankruptcy Court schedule Claims Hearings on the date and/or time of the Omnibus Hearings or at another date and time.
4. The Debtors shall schedule a Claims Hearing for a Contested Claim as follows:
 - (i) For a non-evidentiary hearing to address whether the Contested Claim has failed to state a claim against the Debtors which can be allowed and should be dismissed pursuant to Bankruptcy Rule 7012 (a “**Sufficiency Hearing**”), unless the Debtors serve the applicable claimant (the “**Claimant**”) with a Notice of Merits Hearing (as defined herein), the Sufficiency Hearing shall go forward at the return date set in accordance with paragraph 1 of these Claims Hearing Procedures. The legal standard of review that will be applied by the Bankruptcy Court at a Sufficiency Hearing will be equivalent to the standard applied by the Bankruptcy Court upon a motion to dismiss for failure to state a claim upon which relief can be granted.
 - (ii) For an evidentiary hearing on the merits of a Contested Claim (a “**Merits Hearing**”), the Debtors may, in their sole discretion, serve upon the relevant Claimant, by email or overnight delivery, with a copy to the Creditors’ Committee, and file with the Bankruptcy Court, a notice substantially in the form attached to the *Order Approving (I) Claims Objection Procedures, (II) Claims Settlement Procedures, and (III) Claims Hearing Procedures* (ECF No. 3014) as **Exhibit 2** (a “**Notice of Merits Hearing**”), at least thirty (30) calendar days prior to the date of such Merits Hearing. The rules and procedures applicable to such Merits Hearing will be set forth in any scheduling order issued by the Bankruptcy Court in connection therewith.
5. Discovery with respect to a Contested Claim will not be permitted until either: (i) the Bankruptcy Court has held a Sufficiency Hearing and determined that the Contested Claim states a claim that could be allowed and should not be dismissed pursuant to Bankruptcy Rule 7012; or (ii) the Debtors have served on the relevant Claimant a Notice of Merits Hearing with respect to the Contested Claim.
6. The Debtors may file and serve a reply (a “**Reply**”) to a Response no later than 4:00 p.m. (Prevailing Eastern Time) on the day that is at least two (2) business days prior to the date of the applicable hearing.
7. The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Bankruptcy Court and the Claimant.
8. **Sanctions.** The Bankruptcy Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the Claims Hearing Procedures.

BY ORDER OF THE BANKRUPTCY COURT

Hearing Date and Time: November 10, 2021 at 10:00 a.m. (Eastern Time)

Response Deadline: November 2, 2021 at 4:00 p.m. (Eastern Time)

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Sunny Singh

Attorneys for Debtors

and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, et al.,	: Case No. 18-23538 (RDD)
	:
Debtors.¹	: (Jointly Administered)
-----X	

**DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM (DISALLOW, REDUCE OR RECLASSIFY)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW, REDUCE, OR RECLASSIFY CERTAIN FILED PROOFS OF CLAIM OR BALLOTS. CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE DEBTORS' COUNSEL DOMINIC A. LITZ, ESQ. AT (212) 310-8000.

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Background

1. Beginning on October 15, 2018 (the “**Commencement Date**”) and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”). No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Bankruptcy Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of*

the Debtors' Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief (ECF No. 2507), pursuant to which the Debtors sold substantially all their assets.

5. On October 15, 2019, the Court confirmed the *Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (ECF No. 5370).

6. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Disclosure Statement for Second Amended joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the "**Disclosure Statement**") (ECF No. 4390).²

Jurisdiction

7. This Bankruptcy Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order (i) disallowing the asserted ballots, and to the extent applicable and necessary, their related proofs of claims listed on **Exhibit A** annexed hereto under the headings "*Affected Ballot No.*" and/or "*Affected Proof of Claim No.*" (each a "**Disallowed Claim**")³; (ii) reclassifying to general unsecured claims the asserted proofs of claims listed on **Exhibit B** annexed hereto under the heading "*Affected Proof of Claim No.*" (each a

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Disclosure Statement.

³ Except with respect to the Amended and Superseded Claims, this Objection does not seek to disallow any asserted general unsecured claim portions of any claims listed on **Exhibit A**, **Exhibit B** or **Exhibit C**.

“Reclassified Claim”); (iii) reducing the asserted ballots, and to the extent applicable and necessary, their related proofs of claims listed on **Exhibit C** annexed hereto under the headings *“Affected Ballot No.”* and/or *“Affected Proof of Claim No.”* (each a **“Reduced Claim”**); (iv) and disallowing and expunging the Claims listed on **Exhibit D** annexed hereto, under the heading *“Claims to be Disallowed”* (each an **“Amended and Superseded Claim”**).

9. The Debtors have examined each Disallowed Claim, all documentation provided with respect to each Disallowed Claim, and the Debtors’ respective books and records, and have determined in each case the Disallowed Claim asserts either administrative or priority claims against the Debtors for which the Debtors have no liability, in whole or in part. Each of the Disallowed Claims should be disallowed in accordance with **Exhibit A** for the reasons set forth therein.

10. The Debtors have examined each Reclassified Claim, all documentation provided with respect to the each Reclassified Claim, and the Debtors’ respective books and records have determined, in each case, that the Reclassified Claim asserts a claim against a Debtor for an amount that is not entitled to administrative or other priority. Each of the Reclassified Claims should be reclassified as general unsecured claims in accordance with **Exhibit B** for the reasons set forth therein.

11. The Debtors have examined each Reduced Claim, all documentation provided with respect to each Reduced Claim, and the Debtors’ respective books and records and have determined, in each case, that the Reduced Claim asserts a claim against a Debtor, through a ballot or proof of claim form, as applicable, for which the Debtors are not liable for the entire alleged claim. Each of the Reduced Claims should be reduced in accordance with **Exhibit C** for the reasons set forth therein.

12. The Debtors have examined each Amended and Superseded Claim, all documentation provided with respect to each Amended and Superseded Claim, and the Debtors' respective books and records, and have determined in each case the Amended and Superseded Claims are amended and superseded by at least one subsequently filed corresponding claim identified under the heading "*Surviving Claims*" on **Exhibit D** (the "**Surviving Claims**").

13. The Debtors, therefore, request that (i) the Disallowed Claims be disallowed in their entirety as set forth on **Exhibit A**, (ii) the Reclassified Claims be reclassified to general unsecured claims as set forth on **Exhibit B**, (iii) the Reduced Claims be reduced to the "*Remaining Administrative Claim*" amount as set forth on **Exhibit C**, and (iv) the Amended and Superseded Claims be disallowed and expunged as set forth on **Exhibit D**. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit E** (the "**Proposed Order**").

The Claims Should Be Disallowed, Reduced or Reclassified

14. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL 796860, at *9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, Bankruptcy Rule 3007(d) permits a debtor to file objections to more than one claim on the basis that, among other things, such claims “have been amended by subsequently filed proofs of claim.” Fed. R. Bankr. P. 3007(d)(3).

16. In addition, a claimant asserting an administrative expense claim priority bears the burden of establishing their entitlement to such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007) (“The burden of proving entitlement to priority payment as an administrative expense . . . rests with the party requesting it.”); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted).

17. Similarly, a claimant asserting other statutory priority under the Bankruptcy Code also bears the burden of establishing such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007) (“The burden of proving entitlement to priority payment . . . rests with the party requesting it.”); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted). Moreover, statutory priorities under the Bankruptcy Code are to be construed and awarded narrowly and consistent with the intent of the Bankruptcy

Code. *See, e.g., Howard Delivery Serv. v. Zurich Am. Ins. Co.*, 547 U.S. 651, 667, 669 (2006) (noting the longstanding principle that administrative claims “must be tightly construed” to accomplish the Bankruptcy Code’s objective of equal distribution to creditors).

18. Further, claims that are amended and superseded by subsequent claims filed by the same creditor are routinely disallowed and expunged. *See, e.g., Holzer v. Barnard*, 2016 WL 4046767, at *5 (E.D.N.Y. July 27, 2016); *In re Dewey & Leboeuf LLP*, 2014 WL 201586, at *2 (Bankr. S.D.N.Y. Jan. 16, 2014) (disallowing and expunging claims that are amended and superseded by subsequent claims filed by the same creditor); *In re Enron Corp.*, Case No. 01-16034 (AJG), 2005 WL 3874285, at *1 (Bankr. S.D.N.Y. Oct. 5, 2005) (same). Indeed, this Bankruptcy Court routinely disallows and expunges claims that have been amended and superseded by subsequent claims filed by the same creditor. *See, e.g., In re Tops Holding II Corporation, et al.*, Case No. 18-22279 (RDD) (Bankr. S.D.N.Y. Mar. 11, 2019) (ECF No. 910) (disallowing and expunging amended and superseded claims); *In re The Great Atlantic & Pacific Tea Company, Inc., et al.*, Case No. 15-23007 (RDD) (Bankr. S.D.N.Y. Sept. 8, 2016) (ECF No. 3168) (same).

A. The Disallowed Claims

19. As set forth above, certain of the Disallowed Claims seek recovery for amounts for which the Debtors are not liable, either in whole or in part. Additionally, certain other of the Disallowed Claims improperly assert that such Disallowed Claims are entitled to administrative expense or other priority under the Bankruptcy Code. Such claims are routinely reduced and/or reclassified when unsupported or as otherwise appropriate. *See, e.g., In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Sep. 18, 2013) (ECF No. 699) (ECF No. 10331) (disallowing and expunging entirely no liability claims); *In re The Great Atl. & Pac. Tea Co., Inc.*, Case No. 15-23007 (RDD) (Aug. 26, 2016) (ECF No. 3132) (same); *In re Tops Holding II Corp.*,

Case No. 18-22279 (RDD) (Apr. 26, 2019) (ECF No. 911) (same). Further, this Bankruptcy Court routinely disallows and expunges claims for which no supporting documentation has been submitted by the claimant. *See, e.g., In re Breitburn Energy Partners LP*, Case No. 16-11390 (SMB) (Apr. 11, 2017) (ECF No. 1164) (disallowing and expunging claims without sufficient documentation); *In re Chassix Holdings, Inc.*, Case No. 15-10578 (MEW) (Apr. 21, 2016) (ECF No. 478) (same); *see* Bar Date Order at 6(d) (“Proofs of Claim must . . . include supporting documentation . . .”).

20. The Debtors have reviewed the Disallowed Claims, all documents furnished by the claimants with respect to the Disallowed Claims, and the Debtors’ books and records, and have determined that each Disallowed Claim, asserts a claim for which the Debtors have no corresponding liability.

21. Therefore, the Debtors are not liable for the Disallowed Claims. To ensure that the claims register is accurate, and to avoid the possibility of improper recovery against the Debtors’ estates, the Debtors request that the Court disallow the Disallowed Claims as set forth on **Exhibit A**.

B. The Reclassified Claims

22. As set forth above, the Reclassified Claims improperly assert that such Reclassified Claims are entitled to administrative expense priority or other priority under the Bankruptcy Code. Such claims are routinely reduced and/or reclassified when unsupported or as appropriate. *See, e.g. In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Sep. 18, 2013) (ECF No. 699) (ECF No. 10331) (disallowing and expunging entirely no liability claims); *In re The Great Atl. & Pac. Tea Co., Inc.*, Case No. 15-23007 (RDD) (Aug. 26, 2016) (ECF No. 3132) (same); *In re Tops Holding II Corp.*, Case No. 18-22279 (RDD) (Apr. 26, 2019) (ECF No. 911) (same).

23. The Debtors have reviewed the Reclassified Claims, all documents furnished by the claimants with respect to the Reclassified Claims, and the Debtors' books and records, and have determined that each Reclassified Claim improperly asserts a claim for administrative expense priority or other priority under the Bankruptcy Code.

24. Therefore, each of the Reclassified Claims as set forth on **Exhibit B** should be reclassified in full as general unsecured claims for the reasons set forth above. No amounts asserted under the Reclassified Claims are entitled to administrative expense priority or other priority under the Bankruptcy Code.

C. The Reduced Claims

25. As set forth above, the Reduced Claims improperly assert that such Reduced Claims are entitled to administrative expense priority under the Bankruptcy Code. Such claims are routinely reduced and/or reclassified when unsupported or as appropriate. *See, e.g. In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Sep. 18, 2013) (ECF No. 699) (ECF No. 10331) (disallowing and expunging entirely no liability claims); *In re The Great Atl. & Pac. Tea Co., Inc.*, Case No. 15-23007 (RDD) (Aug. 26, 2016) (ECF No. 3132) (same); *In re Tops Holding II Corp.*, Case No. 18-22279 (RDD) (Apr. 26, 2019) (ECF No. 911) (same). Further, this Bankruptcy Court.

26. The Debtors have reviewed the Reduced Claims, all documents furnished by the claimants with respect to the Reduced Claims, and the Debtors' books and records, and have determined that each Reduced Claim improperly asserts a claim for which the Debtors are not liable for the entire asserted amount for the reasons set forth in **Exhibit C**.

27. Therefore, each of the Reduced Claims listed on **Exhibit C** should be reduced as set forth therein.

D. The Amended and Superseded Claims

28. The Debtors have reviewed the Amended and Superseded Claims, all documents furnished by the claimants with respect to the Amended and Superseded Claims, and the Debtors' books and records, and have determined that each Amended and Superseded Claim has been amended and superseded by the subsequently filed corresponding Surviving Claim. The affected claimant has indicated on the proofs of claim forms for the subsequently filed Surviving Claims that the Amended and Superseded Claims have been amended and superseded by the corresponding Surviving Claims.

29. To ensure that the claims register is accurate and does not inaccurately overstate the Debtors' liabilities and to avoid the possibility of multiple recoveries on account of the same liability, the Debtors seek entry of the Proposed Order disallowing and expunging the Amended and Superseded Claims from the claims register.

30. The Surviving Claims as listed on **Exhibit D** will remain on the claims register, subject to pending and further objections. The Debtors request that each Surviving Claim be deemed to have been filed on the date the original corresponding Amended and Superseded Claim was filed by a claimant, and that the supporting documentation filed with each Amended and Superseded Claim be deemed incorporated into the corresponding Surviving Claim.

Reservation of Rights

31. The Debtors hereby reserve the right to object in the future to any of the Claims subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

32. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

33. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: October 19, 2021
New York, New York

/s/ Garrett A. Fail

Ray C. Schrock, P.C.

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Attorneys for Debtors

and Debtors in Possession

Exhibit A

Claims (Disallowed Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
1.	AJAX TOOL WORKS, INC.	182353801017195	N/A	\$9,609.60	The Debtors' books and records do not support any entitlement to administrative priority.
2.	AMERICAN MECHANICAL SERVICES	182353801039918	N/A	\$9,818.00	The Debtors' books and records do not support any entitlement to administrative priority.
3.	AMERICAN PAPER CORP	182353801017296	N/A	\$32,660.78	The Debtors' books and records do not support any entitlement to administrative priority.
4.	ANGELINA COUNTY	182353801018109	N/A	-	Duplicate of Opt-Out Ballot 182353801013766.
5.	ANGELINA COUNTY	182353801013765	N/A	-	Duplicate of Opt-Out Ballot 182353801013766.
6.	ARISE VIRTUAL SOLUTIONS INC	N/A	20469	\$33,893.76	Duplicate of claim number 20470.
7.	B & G SALES INC	182353801016841	N/A	\$35,232.44	The Debtors' books and records do not support any entitlement to administrative priority.
8.	BALDWIN COUNTY COLLECTOR	182353801036387	N/A	\$2,334.07	The Debtors' books and records reflect that this claim has been satisfied in the ordinary course of business.
9.	CENTRA MARKETING & COMMUNICATIONS LLC	182353801042444	N/A	\$3,250.00	Duplicate of Opt-In Ballot 182353801042442.
10.	CITY OF CHEROKEE, IA	182353801021723	N/A	\$251.38	The Debtors' books and records do not support any entitlement to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
11.	CITY OF CLINTON, OK	182353801021727	N/A	\$147,900.00	The Debtors' books and records do not support any entitlement to administrative priority.
12.	CITY OF COOKEVILLE, TN	182353801021737	20224	\$195.00	The Debtors' books and records do not support any entitlement to administrative priority or priority.
13.	CITY OF ELYRIA - STORMWATER	182353801021772	N/A	\$3,767.68	The Debtors' books and records do not support any entitlement to administrative priority.
14.	CITY OF PHILADELPHIA/SCHOOL DISTRICT OF PHILADELPHIA	182353801043419	N/A	\$101,796.47	The Debtors' books and records do not support any entitlement to administrative priority.
15.	CITY OF POMPANO BEACH, FL	182353801021992	N/A	\$2,690.00	The Debtors' books and records do not support any entitlement to administrative priority.
16.	CITY OF WINTER PARK, FL	182353801022143	N/A	\$283.23	The Debtors' books and records do not support any entitlement to administrative priority.
17.	COCA-COLA CONSOLIDATED	182353801042537	N/A	\$45,034.66	Duplicate ballot of Opt-In Ballot 182353801014199.
18.	CONSUMERS ENERGY	182353801043464	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
19.	CURTIS 1000 INC.	182353801040108	N/A	\$6,230.00	The Debtors' books and records do not support any entitlement to administrative priority.
20.	DEPARTMENT OF THE TREASURY - BANKRUPTCY SECTION*	N/A	5963	\$740,051.89	The Debtors' books and records reflect that this claim has been satisfied in the ordinary course of business; and a portion of the claim pertains to a non-Debtor liability.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 2

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
21.	DEPARTMENT OF TREASURY - BANKRUPTCY SECTION*	N/A	5934	\$230,289.26	The claim asserts liability against a non-Debtor.
22.	DESIGN INTERNATIONAL GROUP INC	182353801016577	N/A	\$85,709.11	The Debtors' books and records do not support any entitlement to administrative priority.
23.	DUQUESNE LIGHT COMPANY	182353801043424	N/A	\$48,431.43	The Debtors' books and records do not support any entitlement to administrative priority.
24.	FLORIDA CONSTRUCTION EXPERTS INC	182353801042301	N/A	\$4,980.00	The Debtors' books and records do not support any entitlement to administrative priority.
25.	FORMAL DRESS SHOPS INC	182353801015511	N/A	\$7,422.21	Duplicate of Ballot 82353801015512.
26.	GALVESTON COUNTY WCID #1	182353801022363	N/A	\$266.86	The Debtors' books and records do not support any entitlement to administrative priority.
27.	GIVE 5 TO CANCER, INC.	182353801042423	N/A	\$1,000.00	The Debtors' books and records do not support any entitlement to administrative priority.
28.	GOODMARK USA INC	182353801014485	N/A	\$28,186.80	The Debtors' books and records do not support any entitlement to administrative priority.
29.	HOLYOKE GAS & ELECTRIC DEPARTMENT	182353801022434	N/A	\$38,550.68	The Debtors' books and records do not support any entitlement to administrative priority.
30.	HORIZON	182353801022437	N/A	\$1,475.96	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 3

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
31.	IMPERIAL IRRIGATION DISTRICT, CA	182353801022448	N/A	\$12,916.84	The Debtors' books and records do not support any entitlement to administrative priority.
32.	INGRAM ELECTRO MEK INC	182353801041900	N/A	\$85,979.79	Duplicate of Opt-In Ballot 182353801041901.
33.	INTELLISOURCE, INC.	182353801041931	N/A	\$108,801.00	The Debtors' books and records do not support any entitlement to administrative priority.
34.	JAMES SMYTH OD	182353801014883	N/A	\$4,286.00	The Debtors' books and records do not support any entitlement to administrative priority.
35.	JEFFERSON COUNTY	182353801018276	N/A	-	Duplicate of Ballot 182353801018766.
36.	JEFFERSON COUNTY	182353801018277	N/A	-	Duplicate of Ballot 182353801018766.
37.	JEFFERSON COUNTY	182353801025041	N/A	-	Duplicate of Ballot 182353801018766.
38.	JEFFERSON COUNTY	182353801018765	N/A	-	Duplicate of Ballot 182353801018766.
39.	JERRY LEIGH OF CALIFORNIA INC	182353801014893	N/A	\$42,871.35	The Debtors' books and records do not support any entitlement to administrative priority.
40.	LANCASTER DEVELOPMENT COMPANY, LLC*	N/A	17581	\$105,583.27	The claim asserts liability which Transform assumed [ECF 2507].

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 4

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
41.	LBG DISTRIBUTION, INC.	182353801042339	N/A	\$18,202.80	The Debtors' books and records do not support any entitlement to administrative priority.
42.	MERCY MEDICAL CENTER - NEW HAMPTON	182353801017670	N/A	\$10,241.68	The Debtors' books and records do not support any entitlement to administrative priority. No contractual privity between debtors and claimant
43.	MERCY MEDICAL CENTER - NEW HAMPTON*	N/A	15011	\$9,046.10	The Debtors' books and records do not support any entitlement to administrative priority. No contractual privity between debtors and claimant
44.	MUNICIPAL SANITARY AUTH-NEW KENSINGTON	182353801022654	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
45.	NATIONAL PRESTO INDUSTRIES INC*	182353801019435	16736	\$6,408.93	The Debtors' books and records do not support any entitlement to administrative priority.
46.	NCR CORPORATION	182353801040530	N/A	Unliquidated	Duplicate of surviving Ballot 182353801040531.
47.	NIPSCO - NORTHERN INDIANA PUBLIC SERV CO	182353801022683	N/A	Unliquidated	The Debtors' books and records do not support any entitlement to administrative priority.
48.	NM TAXATION & REVENUE DEPARTMENT	N/A	26507	-	No claim asserted.
49.	NM TAXATION & REVENUE DEPARTMENT	N/A	8601	\$252.58	Claim was amended and superseded by Claim 26510.
50.	NM TAXATION & REVENUE DEPARTMENT	N/A	26510	-	No claim asserted.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 5

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
51.	NM TAXATION & REVENUE DEPARTMENT	N/A	8610	\$3,029.65	Claim was amended and superseded by Claim 26508.
52.	NM TAXATION & REVENUE DEPARTMENT	N/A	26508	-	No claim asserted.
53.	NM TAXATION & REVENUE DEPARTMENT	N/A	8611	\$262.49	Claim was amended and superseded by Claim 26509.
54.	NM TAXATION & REVENUE DEPARTMENT*	N/A	26509	-	No claim asserted.
55.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8831	\$592.26	Claim has been satisfied in the ordinary course of business.
56.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8832	\$159,719.50	Claim has been satisfied in the ordinary course of business.
57.	NM TAXATION & REVENUE DEPARTMENT	N/A	8833	\$1,198.59	Claim was amended and superseded by Claim 19819.
58.	NM TAXATION & REVENUE DEPARTMENT*	N/A	19819	\$927.80	Claim has been satisfied in the ordinary course of business.
59.	NM TAXATION & REVENUE DEPARTMENT CREDITOR NUMBER: 2264299	N/A	8595	\$33,831.07	Claim was amended and superseded by Claim 26507.
60.	NOGA, GWAIN JOHN	182353801041967	N/A	\$35,000.00	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 6

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
61.	NOGA, GWAIN JOHN*	N/A	18546	\$35,000.00	The Debtors' books and records do not support any entitlement to administrative priority.
62.	NOGA, GWAIN JOHN*	N/A	18546	\$35,000.00	The Debtors' books and records do not support any entitlement to priority.
63.	OHIO DEPARTMENT OF TAXATION*	N/A	6480	\$39,600.07	The Debtors' books and records do not support any entitlement to priority.
64.	OTTER TAIL POWER COMPANY	182353801022729	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
65.	PACIFIC IMPORTS IND	182353801019699	N/A	\$3,782.92	The Debtors' books and records do not support any entitlement to administrative priority.
66.	PACIFIC IMPORTS IND	182353801019701	N/A	\$3,785.92	The Debtors' books and records do not support any entitlement to administrative priority.
67.	PALM BEACH COUNTY WATER UTILITIES DEPT	182353801022736	N/A	\$1,332.17	The Debtors' books and records do not support any entitlement to administrative priority.
68.	PARADISE VALLEY MALL SPE LLC*	182353801018497	17356	\$57,215.58	The ballot asserts a liability that Transform assumed [ECF 2507].
69.	PARK GREENHOUSE INC	182353801041339	N/A	\$44,889.55	The Debtors' books and records do not support any entitlement to administrative priority.
70.	PENNSYLVANIA DEPARTMENT OF REVENUE*	N/A	20011	\$207.38	No supporting documentation was provided for all or a portion of the claim.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 7

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
71.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4261	\$3,841.68	The Debtors' books and records do not support any entitlement to priority. Private Brands, Ltd. had no activity in Pennsylvania for FYE 1/2012.
72.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4271	\$1,946.34	The Debtors' books and records do not support any entitlement to priority.
73.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	20433	-	No claim asserted.
74.	PORTER INTERNET SALES LLC	182353801019848	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
75.	PRAIRIE ELECTRIC COMPANY INC	182353801041388	N/A	\$3,540.02	The Debtors' books and records do not support any entitlement to administrative priority.
76.	PRATT INDUSTRIES, INC.	182353801041391	N/A	\$40,826.40	Duplicate of Opt-In Ballot 182353801041390.
77.	PROJECT 28 CLOTHING LLC	182353801019930	N/A	\$7,607.40	The Debtors' books and records do not support any entitlement to administrative priority.
78.	PUTNAM COUNTY TAX COLLECTOR	182353801025782	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
79.	RENAISSANCE PARTNERS I, LLC*	N/A	15028	\$6,276.37	The claim was assumed and assigned to Transform Holdco [ECF 2507].
80.	RENAISSANCE PARTNERS I, LLC	182353801017672	N/A	\$24,532.33	The claim asserts a liability assumed by Transform [ECF 2507].

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 8

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
81.	RESILION, LLC	182353801040645	N/A	\$250,013.89	The claimant provides no supporting documentation for entitlement to administrative priority.
82.	RETAIL CONTRACTING SERVICE INC.	182353801040650	N/A	\$67,272.74	The Debtors' books and records do not support any entitlement to administrative priority.
83.	RGGD INC DBA CRYSTAL ART GALLERY	182353801040659	17160	\$13,237.91	Debtors have outstanding credits greater than the asserted claim amount, and are entitled to set off against claim asserted
84.	RGGD INC NON SBT	182353801018624	N/A	\$105,485.90	The Debtors' books and records do not support any entitlement to administrative priority.
85.	RGGD INC SBT	182353801040660	N/A	\$95,669.89	The Debtors' books and records do not support any entitlement to administrative priority.
86.	ROUND ROCK TAX ASSESSOR - COLLECTOR	182353801025851	N/A	\$26,384.19	The Debtors' books and records do not support any entitlement to administrative priority.
87.	SAGINAW CHARTER TOWNSHIP, MI	182353801022829	N/A	\$5,858.40	The Debtors' books and records do not support any entitlement to administrative priority.
88.	SELCO - 9258	182353801022845	N/A	\$2,885.70	The Debtors' books and records do not support any entitlement to administrative priority.
89.	SHELBY HALL ROAD, LLC*	182353801018490	17201	\$94,213.07	The lease was rejected prior to the asserted claim [ECF 810].
90.	SID HARVEY INDUSTRIES, INC.	182353801041144	N/A	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 9

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
91.	SID HARVEY INDUSTRIES, INC.*	N/A	6466	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.
92.	SIGNATURE SPRINGS LLC	182353801020402	N/A	\$2,731.20	The Debtors' books and records do not support any entitlement to administrative priority.
93.	STOLAAS COMPANY DBSA TIC-TOK	182353801040755	N/A	\$154,248.42	The Debtors' books and records do not support any entitlement to administrative priority.
94.	SUBURBAN PROPANE/NJ-2720*	182353801022908	7318	\$1,846.37	The Debtors' books and records do not support any entitlement to administrative priority.
95.	SVAP II HERNDON CENTRE, LLC	182353801026102	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
96.	TAYLOR COMMUNICATIONS, INC.	182353801040772	N/A	\$5,821.00	The Debtors' books and records do not support any entitlement to administrative priority.
97.	TAYLOR COMMUNICATIONS, INC.*	N/A	5750	\$5,821.45	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
98.	THE CONNECTICUT POST LIMITED PARTNERSHIP*	182353801018255	19733	\$76,498.83	The claim asserts liability which Transform assumed [ECF 2507].
99.	THE OHIO DEPARTMENT OF TAXATION*	N/A	6467	\$2,533.91	The Debtors' books and records do not support any entitlement to priority.
100.	THE STATE OF NEW JERSEY DIVISION OF EMPLOYER ACCOUNTS	N/A	13104	\$3,500.00	Claim amended and superseded by Claim 20270 and Non-Opt-Out Ballot 182353801013753.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 10

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
101.	TIPPECANOE COUNTY TREASURER	182353801026145	N/A	\$10,008.28	The Debtors' books and records do not support any entitlement to administrative priority.
102.	TOWN OF EVA	182353801026196	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
103.	TOWN OF PIKE ROAD	182353801026256	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
104.	TOWN OF SYLVANIA	182353801026292	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
105.	TOWN OF TRINITY	182353801026296	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
106.	TOWN OF TRINITY	182353801026295	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
107.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	The Debtors' books and records do not support any entitlement to administrative priority.
108.	VALPARAISO CITY UTILITIES	182353801023057	N/A	\$1,682.44	The Debtors' books and records do not support any entitlement to administrative priority.
109.	VARIETY ACCESSORIES LLC	182353801021011	N/A	\$7,879.20	The Debtors' books and records do not support any entitlement to administrative priority.
110.	VARIETY ACCESSORIES LLC*	N/A	14841	\$7,879.20	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 11

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
111.	VENTURA WATER	182353801023064	N/A	\$677.92	The Debtors' books and records do not support any entitlement to administrative priority.
112.	VILLAGE OF HOFFMAN ESTATES, IL	182353801023092	N/A	Unliquidated	The Debtors' books and records do not support any entitlement to administrative priority.
113.	VOUGE TEX (PVT) LTD.	N/A	326	\$173,158.40	Duplicative of claim number 15553.
114.	VOUGE TEX (PVT) LTD.	182353801043190	N/A	\$368,413.86	The Debtors' books and records do not support any entitlement to administrative priority.
115.	W.J. O' NEIL CHICAGO LLC	182353801043442	N/A	\$106,273.52	The Debtors' books and records do not support any entitlement to administrative priority.
116.	W.J. O' NEIL CHICAGO LLC	N/A	6979	\$17,996.07	The Debtors' books and records do not support any entitlement to administrative priority.
117.	WEISER SECURITY SERVICES INC	182353801041015	N/A	\$464,204.60	The Debtors' books and records do not support any entitlement to administrative priority.
118.	WEWJA-WASHINGTON-E WASHINGTON JOINT AUTH	182353801023151	N/A	\$72.61	The Debtors' books and records do not support any entitlement to administrative priority.

Exhibit B

Claims (Reclassified Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit B - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Reclassification
1.	CROWN EQUIPMENT CORPORATION	N/A	14261	\$23,983.67	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
2.	CURTIS 1000 INC.	N/A	5574	\$6,230.14	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
3.	INTELLISOURCE, INC.	N/A	7784	\$108,801.00	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
4.	MORROW, SANDRA	N/A	9441	\$1,000,000.00	The Debtors' books and records do not support any entitlement to priority.
5.	MORROW, SANDRA	N/A	9543	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
6.	MORROW, SANDRA	N/A	9617	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
7.	MORROW, SANDRA	N/A	9618	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
8.	MORROW, SANDRA	N/A	9678	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit B - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Reclassification
9.	PROJECT 28 CLOTHING LLC	N/A	11285	\$7,607.60	The Debtors' books and records do not support any entitlement to administrative priority.
10.	R. J. ACQUISITION CORP. DBA AD ART CO	182353801040639	8376	\$48,335.00	The Debtors' books and records do not support any entitlement to administrative priority.
11.	REGENCY CENTERS, L.P. (AUSTIN, TX)	182353801018448	13485	\$42,579.87	The Debtors' books and records do not support any entitlement to administrative priority.
12.	RESILION, LLC	N/A	1598	\$39,606.70	The Debtors' books and records do not support any entitlement to administrative priority.
13.	SID HARVEY INDUSTRIES, INC.	N/A	6466	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.
14.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	N/A	11314	\$245,053.12	The Debtors' books and records do not support any entitlement to administrative priority.
15.	VOGUE TEX (PVT) LTD.	N/A	15553	\$173,158.40	The Debtors' books and records do not support any entitlement to administrative priority.

Exhibit C

Claims (Reduced Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit C - Reduced Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reduced						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim	Reason for Proposed Reduction
1.	6 SIGMA CONSTRUCTION	182353801042651	16632	\$353,390.18	\$38,659.75	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
2.	BRIGHTVIEW LANDSCAPES LLC	182353801043311	N/A	\$78,787.37	\$3,850.00	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
3.	CAP BARBELL INC	182353801016559	N/A	\$116,039.11	\$39,696.40	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
4.	CARMA LABORATORIES INC	182353801014147	N/A	\$5,431.68	\$444.91	The Debtors' books and records only show the reduced amount is entitled to administrative priority, including after setoff of outstanding credits.
5.	CONSUMER ELECTRONICS DISTRIBUTORS, INC.	182353801040090	991	\$59,131.57	\$15,591.87	The Debtors' books and records only show the reduced amount is entitled to administrative priority, including after setoff of outstanding credits.
6.	CROWN EQUIPMENT CORPORATION	182353801042763	20472	\$276,782.78	\$22,956.83	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
7.	DIGITAL COMPLEX INC	182353801016786	N/A	\$58,098.00	\$2,565.00	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit C - Reduced Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reduced						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim	Reason for Proposed Reduction
8.	HAWTHORN, L.P.	182353801018513	17651	\$21,005.97	\$9,692.13	The Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
9.	JEFFERSON COUNTY	182353801018766	20289	\$185,756.22	\$43,428.27	The Debtors' records show that the claim was subject to lease assumption by Transform, and that only the reduced amount is entitled to administrative priority.
10.	LANCASTER DEVELOPMENT COMPANY, LLC	182353801018254	19729	\$80,716.19	\$48,511.25	The Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
11.	LANCASTER PROPERTIES 52, LLC	182353801017821	17448	\$9,494.15	\$4,342.29	The claim was assumed and assigned to Transform, and that only the reduced amount is entitled to administrative priority.
12.	MACERICH LA CUMBRE LLC	182353801017816	19728	\$29,926.00	\$7,481.50	The claim was assumed and assigned to Transform Holdco; the Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
13.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	\$3,173.94	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.

Exhibit D

Claims (Amended and Superseded Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit D - Amended & Superseded Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims Amended & Superseded			
Ref #	Name of Claimant	Affected Proof of Claim No. to be Disallowed	Surviving Claim
1.	ALLEGHENY COUNTY SOUTHWEST TAX COLLECTION DISTRICT	6796	26519
2.	NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT	3565	26516
3.	PENNSYLVANIA DEPARTMENT OF REVENUE	12240	20010
4.	PENNSYLVANIA DEPARTMENT OF REVENUE	19830	
5.	PENNSYLVANIA DEPARTMENT OF REVENUE	5338	19831
6.	PENNSYLVANIA DEPARTMENT OF REVENUE	8801	
7.	PENNSYLVANIA DEPARTMENT OF REVENUE	19464	
8.	PENNSYLVANIA DEPARTMENT OF REVENUE	4177	20011
9.	THE OHIO DEPARTMENT OF TAXATION	8826	20635
10.	THE OHIO DEPARTMENT OF TAXATION	10604	20343
11.	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	18341	26368

Exhibit E

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, <i>et al.</i> ,	: Case No. 18-23538 (RDD)
	:
Debtors. ¹	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' THIRTY-NINTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM (DISALLOW, REDUCE OR RECLASSIFY)**

Upon the *Debtors' Thirty-Ninth Omnibus Objection to Proofs of Claim (Disallow, Reduce or Reclassify)*, filed October 19, 2021 (the "**Objection**"),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases, pursuant to section 502 under title 11 of the United States Code, and Rule 3007 of the Federal Rules of Bankruptcy Procedures, for an order reducing, reclassifying, and/or disallowing the Claims, all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19th Floor, New York, New York 10019.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Court having held a hearing to consider the relief requested in the Objection on [] (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, (i) the Disallowed Claims are disallowed in their entirety as set forth on **Exhibit A**, (ii) the Reclassified Claims are reclassified to general unsecured claims as set forth on **Exhibit B**, (iii) the Reduced Claims are reduced to the “*Remaining Administrative Claim*” amount as set forth on **Exhibit C**, and (iv) the Amended and Superseded Claims are disallowed and expunged as set forth on **Exhibit D**.³
3. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.

³ Except with respect to the Amended and Superseded Claims, this Order does not disallow any asserted general unsecured claim portions of any claims listed on **Exhibit A**, **Exhibit B** or **Exhibit C**.

4. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

5. The terms and conditions of this Order are effective immediately upon entry.

Dated: _____, 2021
White Plains, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Claims (Disallowed Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
1.	AJAX TOOL WORKS, INC.	182353801017195	N/A	\$9,609.60	The Debtors' books and records do not support any entitlement to administrative priority.
2.	AMERICAN MECHANICAL SERVICES	182353801039918	N/A	\$9,818.00	The Debtors' books and records do not support any entitlement to administrative priority.
3.	AMERICAN PAPER CORP	182353801017296	N/A	\$32,660.78	The Debtors' books and records do not support any entitlement to administrative priority.
4.	ANGELINA COUNTY	182353801018109	N/A	-	Duplicate of Opt-Out Ballot 182353801013766.
5.	ANGELINA COUNTY	182353801013765	N/A	-	Duplicate of Opt-Out Ballot 182353801013766.
6.	ARISE VIRTUAL SOLUTIONS INC	N/A	20469	\$33,893.76	Duplicate of claim number 20470.
7.	B & G SALES INC	182353801016841	N/A	\$35,232.44	The Debtors' books and records do not support any entitlement to administrative priority.
8.	BALDWIN COUNTY COLLECTOR	182353801036387	N/A	\$2,334.07	The Debtors' books and records reflect that this claim has been satisfied in the ordinary course of business.
9.	CENTRA MARKETING & COMMUNICATIONS LLC	182353801042444	N/A	\$3,250.00	Duplicate of Opt-In Ballot 182353801042442.
10.	CITY OF CHEROKEE, IA	182353801021723	N/A	\$251.38	The Debtors' books and records do not support any entitlement to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
11.	CITY OF CLINTON, OK	182353801021727	N/A	\$147,900.00	The Debtors' books and records do not support any entitlement to administrative priority.
12.	CITY OF COOKEVILLE, TN	182353801021737	20224	\$195.00	The Debtors' books and records do not support any entitlement to administrative priority or priority.
13.	CITY OF ELYRIA - STORMWATER	182353801021772	N/A	\$3,767.68	The Debtors' books and records do not support any entitlement to administrative priority.
14.	CITY OF PHILADELPHIA/SCHOOL DISTRICT OF PHILADELPHIA	182353801043419	N/A	\$101,796.47	The Debtors' books and records do not support any entitlement to administrative priority.
15.	CITY OF POMPANO BEACH, FL	182353801021992	N/A	\$2,690.00	The Debtors' books and records do not support any entitlement to administrative priority.
16.	CITY OF WINTER PARK, FL	182353801022143	N/A	\$283.23	The Debtors' books and records do not support any entitlement to administrative priority.
17.	COCA-COLA CONSOLIDATED	182353801042537	N/A	\$45,034.66	Duplicate ballot of Opt-In Ballot 182353801014199.
18.	CONSUMERS ENERGY	182353801043464	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
19.	CURTIS 1000 INC.	182353801040108	N/A	\$6,230.00	The Debtors' books and records do not support any entitlement to administrative priority.
20.	DEPARTMENT OF THE TREASURY - BANKRUPTCY SECTION*	N/A	5963	\$740,051.89	The Debtors' books and records reflect that this claim has been satisfied in the ordinary course of business; and a portion of the claim pertains to a non-Debtor liability.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 2

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
21.	DEPARTMENT OF TREASURY - BANKRUPTCY SECTION*	N/A	5934	\$230,289.26	The claim asserts liability against a non-Debtor.
22.	DESIGN INTERNATIONAL GROUP INC	182353801016577	N/A	\$85,709.11	The Debtors' books and records do not support any entitlement to administrative priority.
23.	DUQUESNE LIGHT COMPANY	182353801043424	N/A	\$48,431.43	The Debtors' books and records do not support any entitlement to administrative priority.
24.	FLORIDA CONSTRUCTION EXPERTS INC	182353801042301	N/A	\$4,980.00	The Debtors' books and records do not support any entitlement to administrative priority.
25.	FORMAL DRESS SHOPS INC	182353801015511	N/A	\$7,422.21	Duplicate of Ballot 82353801015512.
26.	GALVESTON COUNTY WCID #1	182353801022363	N/A	\$266.86	The Debtors' books and records do not support any entitlement to administrative priority.
27.	GIVE 5 TO CANCER, INC.	182353801042423	N/A	\$1,000.00	The Debtors' books and records do not support any entitlement to administrative priority.
28.	GOODMARK USA INC	182353801014485	N/A	\$28,186.80	The Debtors' books and records do not support any entitlement to administrative priority.
29.	HOLYOKE GAS & ELECTRIC DEPARTMENT	182353801022434	N/A	\$38,550.68	The Debtors' books and records do not support any entitlement to administrative priority.
30.	HORIZON	182353801022437	N/A	\$1,475.96	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 3

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
31.	IMPERIAL IRRIGATION DISTRICT, CA	182353801022448	N/A	\$12,916.84	The Debtors' books and records do not support any entitlement to administrative priority.
32.	INGRAM ELECTRO MEK INC	182353801041900	N/A	\$85,979.79	Duplicate of Opt-In Ballot 182353801041901.
33.	INTELLISOURCE, INC.	182353801041931	N/A	\$108,801.00	The Debtors' books and records do not support any entitlement to administrative priority.
34.	JAMES SMYTH OD	182353801014883	N/A	\$4,286.00	The Debtors' books and records do not support any entitlement to administrative priority.
35.	JEFFERSON COUNTY	182353801018276	N/A	-	Duplicate of Ballot 182353801018766.
36.	JEFFERSON COUNTY	182353801018277	N/A	-	Duplicate of Ballot 182353801018766.
37.	JEFFERSON COUNTY	182353801025041	N/A	-	Duplicate of Ballot 182353801018766.
38.	JEFFERSON COUNTY	182353801018765	N/A	-	Duplicate of Ballot 182353801018766.
39.	JERRY LEIGH OF CALIFORNIA INC	182353801014893	N/A	\$42,871.35	The Debtors' books and records do not support any entitlement to administrative priority.
40.	LANCASTER DEVELOPMENT COMPANY, LLC*	N/A	17581	\$105,583.27	The claim asserts liability which Transform assumed [ECF 2507].

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 4

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
41.	LBG DISTRIBUTION, INC.	182353801042339	N/A	\$18,202.80	The Debtors' books and records do not support any entitlement to administrative priority.
42.	MERCY MEDICAL CENTER - NEW HAMPTON	182353801017670	N/A	\$10,241.68	The Debtors' books and records do not support any entitlement to administrative priority. No contractual privity between debtors and claimant
43.	MERCY MEDICAL CENTER - NEW HAMPTON*	N/A	15011	\$9,046.10	The Debtors' books and records do not support any entitlement to administrative priority. No contractual privity between debtors and claimant
44.	MUNICIPAL SANITARY AUTH-NEW KENSINGTON	182353801022654	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
45.	NATIONAL PRESTO INDUSTRIES INC*	182353801019435	16736	\$6,408.93	The Debtors' books and records do not support any entitlement to administrative priority.
46.	NCR CORPORATION	182353801040530	N/A	Unliquidated	Duplicate of surviving Ballot 182353801040531.
47.	NIPSCO - NORTHERN INDIANA PUBLIC SERV CO	182353801022683	N/A	Unliquidated	The Debtors' books and records do not support any entitlement to administrative priority.
48.	NM TAXATION & REVENUE DEPARTMENT	N/A	26507	-	No claim asserted.
49.	NM TAXATION & REVENUE DEPARTMENT	N/A	8601	\$252.58	Claim was amended and superseded by Claim 26510.
50.	NM TAXATION & REVENUE DEPARTMENT	N/A	26510	-	No claim asserted.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 5

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
51.	NM TAXATION & REVENUE DEPARTMENT	N/A	8610	\$3,029.65	Claim was amended and superseded by Claim 26508.
52.	NM TAXATION & REVENUE DEPARTMENT	N/A	26508	-	No claim asserted.
53.	NM TAXATION & REVENUE DEPARTMENT	N/A	8611	\$262.49	Claim was amended and superseded by Claim 26509.
54.	NM TAXATION & REVENUE DEPARTMENT*	N/A	26509	-	No claim asserted.
55.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8831	\$592.26	Claim has been satisfied in the ordinary course of business.
56.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8832	\$159,719.50	Claim has been satisfied in the ordinary course of business.
57.	NM TAXATION & REVENUE DEPARTMENT	N/A	8833	\$1,198.59	Claim was amended and superseded by Claim 19819.
58.	NM TAXATION & REVENUE DEPARTMENT*	N/A	19819	\$927.80	Claim has been satisfied in the ordinary course of business.
59.	NM TAXATION & REVENUE DEPARTMENT CREDITOR NUMBER: 2264299	N/A	8595	\$33,831.07	Claim was amended and superseded by Claim 26507.
60.	NOGA, GWAIN JOHN	182353801041967	N/A	\$35,000.00	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 6

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
61.	NOGA, GWAIN JOHN*	N/A	18546	\$35,000.00	The Debtors' books and records do not support any entitlement to administrative priority.
62.	NOGA, GWAIN JOHN*	N/A	18546	\$35,000.00	The Debtors' books and records do not support any entitlement to priority.
63.	OHIO DEPARTMENT OF TAXATION*	N/A	6480	\$39,600.07	The Debtors' books and records do not support any entitlement to priority.
64.	OTTER TAIL POWER COMPANY	182353801022729	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
65.	PACIFIC IMPORTS IND	182353801019699	N/A	\$3,782.92	The Debtors' books and records do not support any entitlement to administrative priority.
66.	PACIFIC IMPORTS IND	182353801019701	N/A	\$3,785.92	The Debtors' books and records do not support any entitlement to administrative priority.
67.	PALM BEACH COUNTY WATER UTILITIES DEPT	182353801022736	N/A	\$1,332.17	The Debtors' books and records do not support any entitlement to administrative priority.
68.	PARADISE VALLEY MALL SPE LLC*	182353801018497	17356	\$57,215.58	The ballot asserts a liability that Transform assumed [ECF 2507].
69.	PARK GREENHOUSE INC	182353801041339	N/A	\$44,889.55	The Debtors' books and records do not support any entitlement to administrative priority.
70.	PENNSYLVANIA DEPARTMENT OF REVENUE*	N/A	20011	\$207.38	No supporting documentation was provided for all or a portion of the claim.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 7

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
71.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4261	\$3,841.68	The Debtors' books and records do not support any entitlement to priority. Private Brands, Ltd. had no activity in Pennsylvania for FYE 1/2012.
72.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4271	\$1,946.34	The Debtors' books and records do not support any entitlement to priority.
73.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	20433	-	No claim asserted.
74.	PORTER INTERNET SALES LLC	182353801019848	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
75.	PRAIRIE ELECTRIC COMPANY INC	182353801041388	N/A	\$3,540.02	The Debtors' books and records do not support any entitlement to administrative priority.
76.	PRATT INDUSTRIES, INC.	182353801041391	N/A	\$40,826.40	Duplicate of Opt-In Ballot 182353801041390.
77.	PROJECT 28 CLOTHING LLC	182353801019930	N/A	\$7,607.40	The Debtors' books and records do not support any entitlement to administrative priority.
78.	PUTNAM COUNTY TAX COLLECTOR	182353801025782	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
79.	RENAISSANCE PARTNERS I, LLC*	N/A	15028	\$6,276.37	The claim was assumed and assigned to Transform Holdco [ECF 2507].
80.	RENAISSANCE PARTNERS I, LLC	182353801017672	N/A	\$24,532.33	The claim asserts a liability assumed by Transform [ECF 2507].

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 8

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
81.	RESILION, LLC	182353801040645	N/A	\$250,013.89	The claimant provides no supporting documentation for entitlement to administrative priority.
82.	RETAIL CONTRACTING SERVICE INC.	182353801040650	N/A	\$67,272.74	The Debtors' books and records do not support any entitlement to administrative priority.
83.	RGGD INC DBA CRYSTAL ART GALLERY	182353801040659	17160	\$13,237.91	Debtors have outstanding credits greater than the asserted claim amount, and are entitled to set off against claim asserted
84.	RGGD INC NON SBT	182353801018624	N/A	\$105,485.90	The Debtors' books and records do not support any entitlement to administrative priority.
85.	RGGD INC SBT	182353801040660	N/A	\$95,669.89	The Debtors' books and records do not support any entitlement to administrative priority.
86.	ROUND ROCK TAX ASSESSOR - COLLECTOR	182353801025851	N/A	\$26,384.19	The Debtors' books and records do not support any entitlement to administrative priority.
87.	SAGINAW CHARTER TOWNSHIP, MI	182353801022829	N/A	\$5,858.40	The Debtors' books and records do not support any entitlement to administrative priority.
88.	SELCO - 9258	182353801022845	N/A	\$2,885.70	The Debtors' books and records do not support any entitlement to administrative priority.
89.	SHELBY HALL ROAD, LLC*	182353801018490	17201	\$94,213.07	The lease was rejected prior to the asserted claim [ECF 810].
90.	SID HARVEY INDUSTRIES, INC.	182353801041144	N/A	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 9

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
91.	SID HARVEY INDUSTRIES, INC.*	N/A	6466	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.
92.	SIGNATURE SPRINGS LLC	182353801020402	N/A	\$2,731.20	The Debtors' books and records do not support any entitlement to administrative priority.
93.	STOLAAS COMPANY DBSA TIC-TOK	182353801040755	N/A	\$154,248.42	The Debtors' books and records do not support any entitlement to administrative priority.
94.	SUBURBAN PROPANE/NJ-2720*	182353801022908	7318	\$1,846.37	The Debtors' books and records do not support any entitlement to administrative priority.
95.	SVAP II HERNDON CENTRE, LLC	182353801026102	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
96.	TAYLOR COMMUNICATIONS, INC.	182353801040772	N/A	\$5,821.00	The Debtors' books and records do not support any entitlement to administrative priority.
97.	TAYLOR COMMUNICATIONS, INC.*	N/A	5750	\$5,821.45	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
98.	THE CONNECTICUT POST LIMITED PARTNERSHIP*	182353801018255	19733	\$76,498.83	The claim asserts liability which Transform assumed [ECF 2507].
99.	THE OHIO DEPARTMENT OF TAXATION*	N/A	6467	\$2,533.91	The Debtors' books and records do not support any entitlement to priority.
100.	THE STATE OF NEW JERSEY DIVISION OF EMPLOYER ACCOUNTS	N/A	13104	\$3,500.00	Claim amended and superseded by Claim 20270 and Non-Opt-Out Ballot 182353801013753.

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 10

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
101.	TIPPECANOE COUNTY TREASURER	182353801026145	N/A	\$10,008.28	The Debtors' books and records do not support any entitlement to administrative priority.
102.	TOWN OF EVA	182353801026196	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
103.	TOWN OF PIKE ROAD	182353801026256	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
104.	TOWN OF SYLVANIA	182353801026292	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
105.	TOWN OF TRINITY	182353801026296	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
106.	TOWN OF TRINITY	182353801026295	N/A	-	The Debtors' books and records do not support any entitlement to administrative priority.
107.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	The Debtors' books and records do not support any entitlement to administrative priority.
108.	VALPARAISO CITY UTILITIES	182353801023057	N/A	\$1,682.44	The Debtors' books and records do not support any entitlement to administrative priority.
109.	VARIETY ACCESSORIES LLC	182353801021011	N/A	\$7,879.20	The Debtors' books and records do not support any entitlement to administrative priority.
110.	VARIETY ACCESSORIES LLC*	N/A	14841	\$7,879.20	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).

* For the avoidance of doubt, the listed amount does not include any asserted general unsecured claims. This Objection does not seek a disposition with respect to such asserted general unsecured claims. 11

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit A - Disallowed Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Disallowed					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Disallowance
111.	VENTURA WATER	182353801023064	N/A	\$677.92	The Debtors' books and records do not support any entitlement to administrative priority.
112.	VILLAGE OF HOFFMAN ESTATES, IL	182353801023092	N/A	Unliquidated	The Debtors' books and records do not support any entitlement to administrative priority.
113.	VOUGE TEX (PVT) LTD.	N/A	326	\$173,158.40	Duplicative of claim number 15553.
114.	VOUGE TEX (PVT) LTD.	182353801043190	N/A	\$368,413.86	The Debtors' books and records do not support any entitlement to administrative priority.
115.	W.J. O' NEIL CHICAGO LLC	182353801043442	N/A	\$106,273.52	The Debtors' books and records do not support any entitlement to administrative priority.
116.	W.J. O' NEIL CHICAGO LLC	N/A	6979	\$17,996.07	The Debtors' books and records do not support any entitlement to administrative priority.
117.	WEISER SECURITY SERVICES INC	182353801041015	N/A	\$464,204.60	The Debtors' books and records do not support any entitlement to administrative priority.
118.	WEWJA-WASHINGTON-E WASHINGTON JOINT AUTH	182353801023151	N/A	\$72.61	The Debtors' books and records do not support any entitlement to administrative priority.

Exhibit B

Claims (Reclassified Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit B - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Reclassification
1.	CROWN EQUIPMENT CORPORATION	N/A	14261	\$23,983.67	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
2.	CURTIS 1000 INC.	N/A	5574	\$6,230.14	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
3.	INTELLISOURCE, INC.	N/A	7784	\$108,801.00	The Debtors' books and records do not support any entitlement to priority under section 503(b)(9).
4.	MORROW, SANDRA	N/A	9441	\$1,000,000.00	The Debtors' books and records do not support any entitlement to priority.
5.	MORROW, SANDRA	N/A	9543	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
6.	MORROW, SANDRA	N/A	9617	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
7.	MORROW, SANDRA	N/A	9618	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.
8.	MORROW, SANDRA	N/A	9678	\$100,000,000.00	The Debtors' books and records do not support any entitlement to priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit B - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Reason for Proposed Reclassification
9.	PROJECT 28 CLOTHING LLC	N/A	11285	\$7,607.60	The Debtors' books and records do not support any entitlement to administrative priority.
10.	R. J. ACQUISITION CORP. DBA AD ART CO	182353801040639	8376	\$48,335.00	The Debtors' books and records do not support any entitlement to administrative priority.
11.	REGENCY CENTERS, L.P. (AUSTIN, TX)	182353801018448	13485	\$42,579.87	The Debtors' books and records do not support any entitlement to administrative priority.
12.	RESILION, LLC	N/A	1598	\$39,606.70	The Debtors' books and records do not support any entitlement to administrative priority.
13.	SID HARVEY INDUSTRIES, INC.	N/A	6466	\$192,476.34	The Debtors' books and records do not support any entitlement to administrative priority.
14.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	N/A	11314	\$245,053.12	The Debtors' books and records do not support any entitlement to administrative priority.
15.	VOGUE TEX (PVT) LTD.	N/A	15553	\$173,158.40	The Debtors' books and records do not support any entitlement to administrative priority.

Exhibit C

Claims (Reduced Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit C - Reduced Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reduced						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim	Reason for Proposed Reduction
1.	6 SIGMA CONSTRUCTION	182353801042651	16632	\$353,390.18	\$38,659.75	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
2.	BRIGHTVIEW LANDSCAPES LLC	182353801043311	N/A	\$78,787.37	\$3,850.00	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
3.	CAP BARBELL INC	182353801016559	N/A	\$116,039.11	\$39,696.40	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
4.	CARMA LABORATORIES INC	182353801014147	N/A	\$5,431.68	\$444.91	The Debtors' books and records only show the reduced amount is entitled to administrative priority, including after setoff of outstanding credits.
5.	CONSUMER ELECTRONICS DISTRIBUTORS, INC.	182353801040090	991	\$59,131.57	\$15,591.87	The Debtors' books and records only show the reduced amount is entitled to administrative priority, including after setoff of outstanding credits.
6.	CROWN EQUIPMENT CORPORATION	182353801042763	20472	\$276,782.78	\$22,956.83	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.
7.	DIGITAL COMPLEX INC	182353801016786	N/A	\$58,098.00	\$2,565.00	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit C - Reduced Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reduced						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim	Reason for Proposed Reduction
8.	HAWTHORN, L.P.	182353801018513	17651	\$21,005.97	\$9,692.13	The Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
9.	JEFFERSON COUNTY	182353801018766	20289	\$185,756.22	\$43,428.27	The Debtors' records show that the claim was subject to lease assumption by Transform, and that only the reduced amount is entitled to administrative priority.
10.	LANCASTER DEVELOPMENT COMPANY, LLC	182353801018254	19729	\$80,716.19	\$48,511.25	The Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
11.	LANCASTER PROPERTIES 52, LLC	182353801017821	17448	\$9,494.15	\$4,342.29	The claim was assumed and assigned to Transform, and that only the reduced amount is entitled to administrative priority.
12.	MACERICH LA CUMBRE LLC	182353801017816	19728	\$29,926.00	\$7,481.50	The claim was assumed and assigned to Transform Holdco; the Debtors' records show that the claim was subject to lease rejection, and that only the reduced amount is entitled to administrative priority.
13.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	\$3,173.94	The Debtors' books and records show only the proposed reduced amount is entitled to administrative priority.

Exhibit D

Claims (Amended and Superseded Claims)

**Debtors' Thirty-Ninth Omnibus Objection to Claims
Exhibit D - Amended & Superseded Claims**

**In re: Sears Holdings Corporation, et al.
Case No. 18-23538 (RDD)**

Schedule of Claims Amended & Superseded			
Ref #	Name of Claimant	Affected Proof of Claim No. to be Disallowed	Surviving Claim
1.	ALLEGHENY COUNTY SOUTHWEST TAX COLLECTION DISTRICT	6796	26519
2.	NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT	3565	26516
3.	PENNSYLVANIA DEPARTMENT OF REVENUE	12240	20010
4.	PENNSYLVANIA DEPARTMENT OF REVENUE	19830	
5.	PENNSYLVANIA DEPARTMENT OF REVENUE	5338	19831
6.	PENNSYLVANIA DEPARTMENT OF REVENUE	8801	
7.	PENNSYLVANIA DEPARTMENT OF REVENUE	19464	
8.	PENNSYLVANIA DEPARTMENT OF REVENUE	4177	20011
9.	THE OHIO DEPARTMENT OF TAXATION	8826	20635
10.	THE OHIO DEPARTMENT OF TAXATION	10604	20343
11.	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	18341	26368